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GOVERNMENT OF GOA

EXTRAORDINARY

No. 3

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

1/4/2003-Fin(R&C)

In exercise of the powers conferred by section 12 and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)/2-35/15/75(c) dated 25-3-1976, published in the Official Gazette, Series I No. 52, dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) in PART A,—

(i) for item 1(a) and 1(b), the following shall be substituted, namely:—

"1 (a)(i) Indian made foreign liquor other than milk punch, wines and beer manufactured and sold in the State of Goa for brands for maximum retail price below Rs. 65/- per 750ml and whose strength is below 80 U. P.	Rs. 15/- per bulk litre
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(ii) Indian made foreign liquor other than milk punch, wines and beer whose strength is above 80 U. P. manufactured and sold in the State of Goa.

Rs. 9/- per bulk litre

(iii) Indian made foreign liquor other than milk punch, wines and beer not covered in (i) and (ii) above.

Rs. 40/- per proof litre

(b)(i) Indian made foreign liquor other than milk punch, wines and beer whose strength is above 80 U. P. imported and sold in the State of Goa.

Rs. 9/- per bulk litre

(ii) Indian made foreign liquor other than milk punch, wines and beer not covered in (b)(i) above imported and sold in the State of Goa

Rs. 40/- per proof litre."

(ii) In item 2 for clauses (b) and (c), the following shall be substituted, namely:—

"(b) Milk punch and wines manufactured by using rectified spirit/extra neutral alcohol for fortification/preservation

Rs. 6/- per bulk litre

(c) Milk punch and wines imported from rest of India and sold in the State of Goa

Rs. 6/- per bulk litre."

(iii) In item 4 for clause (a), the following shall be substituted, namely:—

"(a) (i) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof whose maximum retail price is less than Rs. 65/- per 750ml.

(ii) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof whose retail price is Rs. 65/- and above.

(iv) after item 5, the following item shall be inserted, namely:—

"6 — Duty of excise in the form of Health surcharge in addition to the rates of excise duty stipulated in items 1 to 5 hereinabove. 1 percent on excise duty and licence fees levied and collected."

(II) in PART D,—

(i) for sub-part I, the following shall be substituted, namely:—

"I. Manufacture—

(1)(a) Distillery units manufacturing Indian made foreign liquor other than beer, wines, or milk punch, which are registered under SSI/tiny category. Rs. 50,000/-

(b) Distillery units manufacturing Indian made foreign liquor other than beer, wines, or milk punch, other than SSI/tiny category Rs. 1,00,000/-

(2) Brewery Units manufacturing Beer Rs. 4,00,000/-

(3) Wineries manufacturing wine or milk punch,—

(a) with the use of rectified spirit/extra neutral alcohol for fortification Rs. 50,000/-

(b) without use of rectified spirit/extra neutral alcohol for fortification and manufacturing by process of natural fermentation only. Rs. 2,500/-

Explanation.— Wineries shall manufacture wines by process of fermentation of fruits only without using rectified spirit for fortification in separate and distinct premises. In case wineries undertake the process of manufacture of wines with or without use of rectified spirit in the same licensed premises then rate of fees at (a) hereinabove shall be applicable.

(4)(a) For manufacture of rectified spirit/extra neutral alcohol or absolute alcohol or both. Rs. 3,00,000/-

(b) For manufacture of malt spirit/grape spirit/grain spirit Rs. 1,00,000/-

(c) For manufacture of high bouquet spirit/additives Rs. 2,00,000/-

(5) For manufacturing country liquor—

(a) with rectified spirit/extra neutral alcohol as a base material Rs. 25,000/-

(b) without use of rectified spirit/extra neutral alcohol as a base material:—

(i) by still with capacity not exceeding 150 bulk litres Rs. 50/-

(ii) in any other case. Rs. 1,000/-

(6) For blending of country liquor Rs. 20,000/-

(7) For manufacturing denatured spirituous preparations by using denatured spirit only. Rs. 10,000/-

(8) For bottling of denatured spirit/denatured spirituous preparations/rectified spirit/neutral spirit/extra neutral alcohol/absolute alcohol/malt spirit/grape spirit/high bouquet spirit, etc. Re. 0.20 per bottle subject to a minimum of Rs. 500/-

(9) For bottling of country liquor and blended country liquor	Re. 0.20 per bottle subject to a minimum of Rs. 500/-	tive month. In case the licensee fails to bottle excisable articles equivalent to the specified bottling fees deposited, the balance amount of fees deposited shall not be refunded or adjusted.
(10) For bottling of beer	Re. 0.20 per bottle subject to a minimum of Rs. 50,000/- per month	(ii)(A) in sub-part "II-Sale", for items (1) to (6), the following shall be substituted, namely:—
(11) For bottling of wines and milk punch	Re. 0.20 per bottle subject to a minimum of Rs. 200/-	(1) For wholesale vendor of Indian made foreign liquor whose annual turnover does not exceed Rs. 40.00 lakhs Rs. 20,000/-
(12) For bottling of Indian made foreign liquor other than beer, wines, milk punch or foreign liquor	Rs. 2.50 per case of capacity not exceeding 9 bulk litres or in proportionate for bigger packing subject to a minimum of Rs. 5,000/- per month.	(2) For wholesale vendor of Indian made foreign liquor whose annual turnover exceeds Rs. 40.00 lakhs Rs. 30,000/-
(13) For bottling of foreign liquor other than Indian made foreign liquor, beer, milk punch and wines	Re. 0.50 per bottle subject to a minimum of Rs. 1000/- per month.	(3)(a) For wholesale vendor of country liquor effecting sale of such liquor by using carboys/colsos/jars Rs. 2,500/-
		(b) For wholesale vendors of country liquor not covered by (3)(a) above and whose annual turnover does not exceed Rs. 40.00 lakhs Rs. 10,000/-
		(4) For wholesale vendors of country liquor not covered by (3)(a) above and whose annual turnover exceeds Rs. 40.00 lakhs Rs. 15,000/-
		(5) For wholesale vendors of foreign liquor imported from outside India Rs. 25,000/-
		(6) For wholesale vendors of Indian made foreign liquor and or country liquor intending to obtain additional licence referred to (5) hereinabove in their existing licensed premises Rs. 10,000/- in addition to the fees specified for such licence. No additional processing fees shall be applicable.
		(7) For retail vendors of foreign liquor for consumption on the premises:—
		(a) A-category hotels Rs. 2,00,000/- (fees for sale)

Explanation I.— For the purpose of items (8) to (13), "bottle" means a bottle of any volume not exceeding 1 litre only. In case of transfer of any excisable article from receptacle into tankers/tanks carrying bulk quantity, one bulk litre shall be unit of measure for the purpose of levying bottling fees.

Explanation II. — "Denatured spirituous preparation" means preparation made out of denatured spirit, such as, french polish, thinner, varnish, dyes and colours.

Explanation III.— Where, the licensees are liable to pay minimum fee per month specified in items (10), (12) and (13) in advance on the first working day of every month such amounts towards advance fee so paid by the licensee shall be adjusted against the fees payable for bottling of respective excisable articles during that respec-

	at additional points duly intimated to the Excise Authorities where such points are operated in the premises Geographically contiguous shall not be charged)	(b) Wineries manufacturing wine with the use of R.S./ENA for fortification	Rs. 5,00,000/-
		13. Distilleries	Rs. 5,00,000/-
		14. Breweries	Rs. 5,00,000/-;
		(iv) in sub-part III,	
(b) B-category hotels	Rs. 60,000/- (fees for sale at additional points duly intimated to the Excise authorities where such points are operated in the premises Geographically contiguous shall not be charged)	(a) in item (1), for the words and figures "fee of Rs. 100/-", the words and figures "fee of Rs. 200/-" shall be substituted;	
		(b) for item (3), the following shall be substituted, namely:—	
		"3(a) Import of malt spirit/ /grape spirit/high bouquet spirit/additives and the like from the rest of India into the State of Goa	Rs. 2/- per bulk litre
		(b) Import of rectified spirit for the purpose of re-distillation	Re. 0.50 per bulk litre."
(c) Other shops not covered under (a) and (b) :—		(c) in item (4),—	
(i) Located in 'A' class municipalities and Coastal villages	Rs. 5,000/-	(A) after clause (a), the following clause shall be inserted, namely:—	
(ii) Located in Town other than 'A' Class municipalities	Rs. 3,000/-	"(aa) Indian made foreign liquor other than beer, wine, milk punch, whose strength is above 80 U.P.	Re. 0.35 per bulk litre";
(iii) Located in villages other than Coastal Villages	Rs. 1,500/-	(B) for clause (b), the following shall be substituted, namely:—	
[Registered under the Goa, Daman and Diu Registration of Tourist Trade Rules, 1985]		"(b) Beer	Re. 0.35 per bulk litre";
(d) For retail sale of foreign liquor in packed bottles	Rs. 3,000/-	(v) in sub-part IV,—	
(ii)(B) Existing items (7), (8), (9), (10), (11), (12), (13), (14), (15), (16) and (17), shall be renumbered as items No. (8), (9), (10), (11), (12), (13), (14), (15), (16), (17) and (18), respectively;		(i) for item (2), the following shall be substituted, namely:—	
(iii) in sub-part II-A, for items (12), (13) and (14), the following shall be substituted, namely:—		"(2) For an occasional licence for retail vendor of liquor:—	
"12 (a) Wineries undertaking natural fermentation for manufacture of wine	Rs. 2,500/-	(a) for a period less than 2 days	Rs. 1,000/-
		(b) for a period exceeding 2 days but not exceeding 7 days	Rs. 2,000/-
		(c) for a period exceeding 7 days but not exceeding 60 days	Rs. 5,000/-

- (d) for a period exceeding 60 days but not exceeding 180 days Rs. 6,000/-
- (e) for a period not exceeding 180 days in respect of shacks permitted by the Department of Tourism Rs. 6,000/- thereafter Rs. 1,000/- per month subject to maximum of 2 months of extension";
- (ii) for item (3), the following shall be substituted, namely:—
- "(3) Recording of labels:—
- (a) Fees for recording of labels of various Brands of liquor other than that of wines (non-fortified) and liqueurs to be imported into the State from the rest of India or labels of various foreign liquor brands other than that of wines (non-fortified) and Liqueurs imported from Customs Frontier outside the State of Goa or labels of various foreign brands other than that of wines (non-fortified) and Liqueurs released from Customs Frontier within the State. Rs. 25,000/- per label per annum
- (b) Fees for recording of labels of various Brands of wines (non-fortified) and liqueurs to be imported into the State from the rest of India or labels of various foreign brands of wines (non-fortified) and Liqueurs imported from Customs Frontier outside the State or labels of various foreign brands of wines (non-fortified) and Liqueurs released from Customs Frontier within the State. Rs. 12,000/- per label per annum
- (c) Fees for renewal/re-grant of labels referred to in item (3) (a) hereinabove, provided renewal fees paid every year Rs. 6,000/- per label per annum
- (d) Fees for renewal/re-grant of labels referred to in item (3) (b) hereinabove, provided renewal fees paid every year. Rs. 3,000/- per label per annum";
- (iii) in item (4), in clause (a), the words "other than country liquor" appearing after the words "State of Goa" shall be omitted;
- (iv) after item (5), the following items shall be inserted, namely:—
- "(6) Processing fees
- (a) For processing the application for issuing retail licence of IMFL/ /country liquor for consumption/packed bottles Rs. 25,000/-
- (b) For processing the application for issuing wholesale licence for any type of liquors Rs. 30,000/-
- Explanation.*— In case where the applications referred to in (a) and (b) above are rejected by the Commissioner, the applicant is entitled for refund in excess of Rs. 5,000/- only.
- (7) For possession and storage of excisable articles
- (a) Licence for warehouses
- (i) Bonded warehouse Rs. 5,000/- per annum
- (ii) For storage of duty paid excisable articles Rs. 2,000/- per annum
- (iii) For possession of R.S./ /ENA by industrial units other than liquor manufacturing units Rs. 10,000/- per annum."
- N. B. The fees specified at (7) (a) are applicable for renewal of permits/licences, as the case may be.
- This Notification shall come into force with effect from 1-4-2003.
- By order and in the name of the Governor of Goa.
- G. P. Chimulkar, Special Secretary (Finance).
- Panaji, 31st March, 2003.